

EXHIBIT “2”



Mr. Urs Linsi
Fédération Internationale de Football
Association
Hitzigweg 11
P.O.Box 85
8030 Zurich

Zurich, April 11, 2006

**2006 FIFA World Cup™ Germany
SPT Report 2**

Dear Mr Linsi,

1 Background

1.1 Introduction

FIFA has been made aware by the FTO¹ that Simpaul's Travel Service Limited ("SPT") a travel agent in Trinidad has entered into arrangements to provide match tickets and accommodation as part of packages being on-sold to certain end-users.

Based upon the various FIFA rules and regulations covering ticketing and specifically the FIFA Ticketing Policy there is no quota available to satisfy the request for tickets required to fulfil these packages.

Initial orders for accommodation relating to these packages were made in June 2005 through the 2006 FIFA World Cup Accommodation Services ("FAS") additionally SPT has requested tickets via the FTO. Orders for Accommodation have been processed as SPT is one of the agreed counterparties for providing travel services on behalf of the Trinidad & Tobago Football Federation ("TTFF") PMA for which a Letter of Understanding has been signed dated January 07, 2006. No tickets have been provided by the FTO for the packages referred to.

You have requested us to determine the relevant facts in connection with the above matter.

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¹ FIFA Ticketing Office – operated by Byrom Plc

1.2 Contractual basis for our mandate

The legal framework for our mandate is governed by the following main agreements:

- The **Participating Member Association Agreement** between FIFA, DFB and Trinidad and Tobago Football Federation (TTFF) of December 29, 2005. (An agreement governed and interpreted in accordance with the laws of Switzerland).
- The **PMA Letter of Understanding (“LoU”)**, for tour operators / travel agents officially appointed by a Participating Member Association (a “PMA”) to act on the PMA’s behalf in relation to the sale and/or distribution of Tickets for the 2006 FIFA World Cup Germany™, between TTFF signed by Richard Groden as TTFF General Secretary, **Simpaul’s Travel Service Limited (“Simpaul”)** signed by Daryan Warner as Managing Director and FIFA OC, dated January 07, 2006. (An agreement governed and interpreted in accordance with the laws of Switzerland).
- The appointment of **Ernst & Young AG** to audit matters of compliance of the Ticketing for the 2006 FIFA World Cup Germany™, was minuted by the FIFA Ticketing Sub-Committee of January 09, 2006 and which appointment was ratified by the members of the FIFA ticketing sub-committee by letter of January 10, 2006.

On the basis of the above documents, the onus is placed on a contracting party to provide full transparency to Ernst & Young should FIFA have reasonable information that a FIFA constituent group or one of the constituents group’s contracting parties is in breach of the relevant agreements. The arrangements by SPT to provide the packages referred to above can be considered as reasonable information of a potential breach of contractual agreements. It is in the interest of the party concerned (in this case SPT) to meet information requests made to avoid potential sanctions that the PMA’s and /or FIFA and/or the OC may impose on the party concerned. As a consequence, failure to meet information requests can be construed as an effective confirmation of a breach of contract.

1.3 Scope of this report

This **second report** builds on the initial report, dated April 3, 2006 as a result of:

- Information provided at an initial meeting held at the offices of Byrom plc in Manchester, UK with Jaime and Enrique Byrom, Daryan Warner (SPT) on March 30 and 31, 2006, and a review of the accommodation booked by SPT through the 2006 FIFA World Cup Accommodation Services (“FAS”) in Manchester. The findings of this meeting were included in our initial report and are repeated in this report.
- Information sent to Ernst & Young by fax via Byrom plc by Daryan Warner, following requests for information made during the initial meetings in Manchester. This information is attached in Appendix 4 to this report and includes:
 - Signed letter from David Gambier of **Sports World Group plc (“SWG”)**, Abingdon, UK to SPT dated April 03, 2006, together with details of accommodation, match tickets, consideration and payments made/to be made for the so-called “English Groups Packages”.

- Signed letter of Antonio Paz of **Soccer Travel** (“ST”), Miami, USA to SPT dated April 05, 2006, together with details of accommodation, match tickets, consideration and payments made/to be made for Mexico first round games.
- Unsigned letter of Makoto Yamanouchi of **Kinki Nippon Tours** (“KNT”) “...confirmed via Sunworld Tours...” (no address provided) to SPT dated April 03, 2006, together with details of accommodation, match tickets, consideration and payments made/to be made for Japan first round games.
- Signed letter of Howard Schwartz of **Kick Sports Inc** (“KS”) to SPT dated April 03, 2006, together with details of accommodation (primarily related to the above three intermediaries) booked via Kick Sports detailing payments made/to be made.
- Details of the intermediaries (Appendix 3)
- The accommodation proposals of the FAS for SPT. Copies of the documents are included in Appendix 6.
- Details for the SPT payments to the FAS from FAS records provided to us on April 11, 2006.
- A revised analysis prepared by Ernst & Young of the accommodation booked in connection with the packages via the FAS and KS, derived from the accommodation confirmations provided by FAS and KS together with a spreadsheet provided by Daryan Warner (Appendix 2 and 5). This analysis confirms that the accommodation bookings are aligned to the first round match games in question.
- Meetings with Daryan Warner held in the Board Room of the offices of the TTFF in Trinidad on April 07, 2006 and in a private room at the Hilton Hotel in Trinidad on April 08, 2006. The participants at both meetings were Daryan Warner (SPT) and Peter Coats and Christian Winter (Ernst & Young).

Initial report

At the time of our first meeting in Manchester, Daryan Warner informed us that the documents that will provide transparency of the SPT arrangements are located in Trinidad and he agreed to make the documents available for our review in Trinidad. We had also been informed that by Enrique Byrom that Daryan Warner had informed him that SPT has received full consideration for the packages; however beyond this verbal statement at the time of the meeting we had no further information on the amount and status of the consideration.

In addition, through requests for customer data (required as part of the ticketing process) we were expecting to create a picture of the number of packages that have been sold to end customers.

This second report

Following our meeting in Manchester and prior our visit to Trinidad, Daryan Warner provided to us the confirmations from the intermediaries listed in Appendix 4 by fax via Byrom plc on April 05, 2006. In our meetings in Trinidad, despite the previous oral confirmation of Daryan Warner in Manchester, we only were provided with a single additional document on April 07, 2006 (Appendix 5) which includes:

- Detail of accommodation booked by SPT for the so-called “Japanese Packages”, the “English Groups/Packages” and the “Mexican packages” and detail of an additional

commitment for 50 rooms for “Japanese packages” for “ROOMS ONLY – NO TICKETS”.

With the exception of this additional commitment to provide 50 additional rooms (with no tickets), we were not provided with a single document in Trinidad that provided any new information or assisted in the objective of providing transparency to transactions.

2 Findings

2.1 Executive Summary

The existence of the agreements and commitments to create the packages of tickets and accommodation for the three intermediaries and the gross margin thereby arising is not disputed by Daryan Warner. Furthermore the accommodation bookings listed by the intermediaries in the confirmations in Appendix 4 confirm the picture of the match packages in question.

The first accommodation bookings were made in June 2005 at the latest, as confirmed by the option date of FAS proposal number 2082 (FAS records).

Part of the consideration has been paid to SPT for the packages as confirmed by the intermediaries. In addition FAS has received certain payments for accommodation booked by SPT as confirmed by FAS bank records.

The following is an overall summary of the consideration and costs for SPT by counterparty, showing two alternative Gross Margins GM1 and GM _ assuming tickets sourced are all Category 1 or a 50/50 split Category 1 & 2. The consideration is derived from the letters received from the intermediaries. The confirmation from Sports World of the consideration in EUR would result in a loss at the Gross Margin level; on discussing this with Daryan Warner, he stated that the confirmation appears incorrect and should in fact be GBP. We have as result taken the numbers as confirmed by SWG but treated these as GBP and not EUR.

All figures are in EUR.

Counterparty	Team	Packages	Tickets	Consid- eration ¹	Ticket cost (Cat1)	Ticket cost (Cat1/2)	Room Cost (estimate) ²	GM 1	GM 1/2
Kinki Nippon Tourist	JPN	1'000	3,000	2'155'000	300'000	240'000	1'495'174	359'826	419'826
Sports World Group	ENG	300	900	575'679	90'000	72'000	345'361	140'318	158'318
Soccer Travel	MEX	500	1,500	1'045'000	150'000	120'000	667'044	227'956	257'956
Total				3'775'679	540'000	432'000	2'507'578	728'100	836'100
Of which paid				2'320'679					
Of which unpaid				1'455'000					

Note: ¹ The consideration for ENG packages assumed to be in EUR, not GBP as stated in the confirmation from SWG. If the consideration was in EUR this would reduce the GM by approximately EUR 175,000, and result in a loss at the GM level for these packages.

² Approximately EUR 60,000 room costs have been estimated (for rooms not yet contracted)

The accommodation has been contracted from two sources as follows:

Counterparty	Room Cost FAS	Room Cost Kick Sport	Room Cost open	Total Room Cost (estimate)
Kinki Nippon Tourist	1'495'174	-		1'495'174
Sports World Group	30'823	253'140	61'397	345'361
Soccer Travel	493'344	173'700		667'044
Total	2'019'341	426'840	61'397	2'507'578
Of which paid* [April 04, 2006]	971,987	No information		
Of which unpaid	1,047,353	No information		

Note: * we have been informed by Daryan Warner that USD 100,000 has subsequently been paid to FAS, this amount is not included in the above amounts paid.

As of April 1, 2006, the payment on all rooms related to the above packages confirmed by FAS is due even in case of cancellation. The letter from Kick Sports indicates that a full refund will be provided in case of cancellation of the World Cup or change in host cities, it is silent on other terms.

The LoU signed by SPT imposes a number of clear responsibilities on SPT amongst other things to:

- Collect personal data (Article 3)
- Prohibits the resale of tickets (Article 4)
- Prohibits the bundling of tickets with accommodation (Article 7)
- Requires that the provision of tickets to other commercial entities shall be conditional on these entities signing an appropriate letter of understanding (Article 12).

The creation the packages as described is therefore not in accordance with the LoU. As a result and in accordance with the various agreements, FIFA has the right to mandate Ernst & Young to perform an audit of the matter. We would like to note that the cooperation of Daryan Warner towards Ernst & Young was initially open and at all times courteous towards us, nevertheless, having agreed to a meeting in Trinidad on the basis of total transparency, the information requests made in Trinidad were not met. Despite the contractual background to Ernst & Young's appointment, Daryan Warner stated that he would not meet further information requests until such time as a formal request was made by FIFA via the TTFF PMA.

Daryan Warner also stated that the decision not to meet further information requests of Ernst & Young was also motivated by his opinion that the implications for FIFA of not providing the tickets would have a greater (negative) impact on FIFA than on SPT.

2.2 General

SPT has entered into arrangements with three different intermediaries:

- Kinki Nippon Tourist Co., Ltd, Tokyo Japan
- Sports World Group Ltd, Abingdon, UK
- Soccer Travel Miami, USA

See Appendix 3 for an email from Daryan Warner on the names and addresses of these entities. The letters (see Appendix 4) from Soccer Travel and Sports World, both carry the same addresses, the letter from KNT does not have any letterhead.

We were informed that the arrangements are to provide:

- follow-your-team first round match tickets
- accommodation, and
- memorabilia

for three different first round teams: Japan, England and Mexico respectively.

Other services, such as air transport, ground transport, other ground services including excursions etc., may be being provided by the intermediaries and SPT is not involved and is apparently not aware of details. Such services are however presumed to have been contracted and committed.

Appendix 4 details the only confirmations that we have seen for the arrangements with the intermediaries. We had requested but have not received details of contracts or emails supporting these agreements from dates earlier than April 2006.

As the confirmations are dated April 2006 and are provided to SPT at the request of Daryan Warner, it is possible that the consideration and payment amounts, in particular the amounts to be paid are different from the confirmed amounts. In particular we believe from our analysis and discussions with Daryan Warner that the confirmation from Sports World should be in GBP and not EUR. We have not been able to verify any payments to bank details.

The Sports World confirmation reports the tickets required as Category 1, the other two intermediaries are silent on the category; however Daryan Warner informed us that the commitment was for Category 1 or 2.

In addition the letters from the intermediaries make no mention of the provision of memorabilia; however this may be an oversight on the request.

The revised accommodation analysis shows that SPT has contracted all rooms from FAS or Kick Sports Inc for the Japanese and Mexico matches, but that SPT has not yet contracted sufficient rooms to cover all of the English packages. (The previous analysis in our report dated April 03, 2006 showed a different picture that has been revised on the basis of the information included in Appendix 4).

2.3 KNT

2.3.1 Overview

The arrangement is for 1,000 packages for each First round match for the Group F Japan team, i.e.: 3,000 tickets. A summary of the tickets by venue is as follows:

Match#	Date	# Tickets	Stadium	Teams
12	June 12	1,000	Kaiserslautern	Australia – Japan
28	June 18	1,000	Nürnberg	Japan – Croatia
43	June 22	1,000	Dortmund	Japan – Brazil
		3,000		

This information is confirmed by the letter from KNT (Appendix 4)

2.3.2 Number of end customers

Daryan Warner has provided Enrique Byrom with details of end-customer names for 1,000 persons for the Japanese packages (see Appendix 7); this includes 1,000 names without passport details. We had understood that the customer packages include a single match ticket, i.e. each customer will receive a ticket for one match only. This would result in up to 3,000 individual customers; however we **cannot** confirm whether or not there are 1,000 or more potential end users. Daryan Warner could not provide any more information on this.

The customer information does not meet the requirements of LoU Art 3 as no address, date of birth or passport details are provided.

The fact that the letter from KNT indicates a consideration price “per person double occupancy” for 1,000 packages, does not necessarily limit the packages to 1,000 persons.

The accommodation has been booked for the duration of the Japan first round matches in two locations; Frankfurt (3 hotels) and Düsseldorf (4 hotels).

2.3.3 Cost of ticket and accommodation elements of the package:

The match tickets are required to be Category 1 or 2, this gives a cost range of EUR 180,000 (all Cat 2) to EUR 240,000 (Cat _ split) to EUR 300,000 (all Cat 1).

The revised accommodation cost following the review of documents provided and explanations of Daryan Warner amounts to EUR 1,495,174.

(The accommodation costs show a reduction of EUR 253,978 from the amount previously reported of EUR 1,749,152, the result of allocating exactly 500 rooms to the packages and applying a 10% discount to the FAS rooms according to the terms that have been granted to SPT).

2.3.4 Consideration and payment terms

On the basis of the KNT letter (see Appendix 4), the consideration has been agreed at:

Terms of package	Payments made / due	Amount EUR
EUR 2,155 p.p.d.o ²	Total consideration	2,155,000
	Of which paid to SPT	1,200,000
	Of which due on April 13, 2006	455,000
	Of which due on delivery	500,000

2.3.5 Gross Margin on Japanese packages

Two estimates of gross margin are summarised below, the GM1 with all Cat 1 tickets, and GM_ with a 50/50 split of Category 1 and Category 2 tickets:

Party	Consideration	Tickets Cat 1	Tickets Cat _	Rooms	GM1	GM_
KNT	2,155K	300K	240K	1,495K	360K	420K

² p.p.d.o = per person double occupancy.

2.4 Sports World

2.4.1 Overview

The arrangement is for 300 packages for each First round match for the Group B England team, i.e.: 900 tickets. A summary of the tickets by venue is as follows:

Match#	Date	# Tickets	Stadium	Teams
3	June 10	300	Frankfurt	England – Paraguay
19	June 15	300	Nürnberg	England – Trinidad & Tobago
35	June 20	300	Köln	Sweden – England
		900		

This information is confirmed by the letter from Sports World (Appendix 4)

2.4.2 Number of end customers

It is currently understood that the customer packages include a single match ticket, i.e. each customer will receive a ticket for one match only, resulting in up to 900 individual customers. This number of customers is supported by short bookings for the England packages with a maximum hotel booking of three nights.

No customer data has been provided for the English packages and therefore does not meet the requirements of LoU Art 3.

The accommodation has been booked for three night stays for each of the England first round matches via the FAS and Kick Sports, in four locations Bonn (3 hotels), Frankfurt (4 hotels), Köln (2 hotels) and Nürnberg (4 hotels). Additional rooms remain to be contracted.

2.4.3 Cost of ticket and accommodation elements of the package:

The letter from Sports World indicates that the agreement is for Category 1 tickets. For comparison in the analysis, we provide details below of the cost of Category 1 and Category 2 tickets. The cost range is EUR 54,000 (all Cat 2), EUR 72,000 (Cat _ split) to EUR 90,000 (all Cat 1).

The accommodation analysis shows that approximately 80% of the accommodation for the English packages has been contracted for via FAS and KS. In order to provide an indication of the total English package accommodation cost we have made a pro-rata increase of the cost of the contracted rooms to cover all rooms required. This provides an estimated cost of EUR 345'361.

(The estimated accommodation cost has reduced by EUR 84'239 from the amount previously reported of EUR 429,600, principally the result of the reallocation of rooms for three night stays to the English packages and applying a 10% discount to the FAS rooms according to the terms that have been granted to SPT).

2.4.4 Consideration and payment terms

On the basis of the Sports World letter (see Appendix 4), the consideration has been agreed at:

Terms of package	Payments made / due	Amount
EUR 1,355 p.p.d.o	Total consideration	EUR 400,500
	Of which paid to SPT	³ 400,500
Believed to be		
GBP 1,355 p.p.d.o	Estimate of total consideration	GBP 400,500
	Equivalent to (at 1.437)	EUR 575'679

On the basis of the Gross Margin calculation and discussions with Daryan Warner, it appears that there may be a mistake in the Sports World letter and that in fact the consideration should be in GBP.

This could not be confirmed by Daryan Warner during our meeting with him, however he is of the opinion that the amount should be GBP, and therefore this is the amount that is used in the calculation of Gross Margin below.

If the confirmation of SWG is correct at EUR 400,500, this would reduce the GM by approximately EUR 175,000, and result in a loss at the GM level for these packages.

2.4.5 Gross Margin on English packages

Two estimates of gross margin are summarised below, the GM1 with all Cat 1 tickets, and GM₂ with a 50/50 split of Category 1 and Category 2 tickets:

Party	Consideration	Tickets Cat 1	Tickets Cat 2	Rooms	GM1	GM ₂
SWG	575K	90K	72K	345K	140K	158K

2.5 Soccer Travel

2.5.1 Overview

The arrangement is for 500 packages for each First round match for the Group D Mexico team, i.e.: 1,500 tickets. A summary of the tickets by venue is as follows:

Match#	Date	# Tickets	Stadium	Teams
7	June 11	500	Nürnberg	Mexico – Iran
23	June 16	500	Hanover	Mexico – Angola
39	June 21	500	Gelsenkirchen	Portugal – Mexico
		1,500		

This information is confirmed by the letter from Soccer Travel (Appendix 4)

³ Currency not stated

2.5.2 Number of end customers

Daryan Warner has provided Enrique Byrom with details of end-customer names for 609 persons for the Mexican packages (see Appendix 7) not all with full customer details. The customer information does not meet the requirements of LoU Art 3 as many of the names do not have a date of birth and no addresses are listed.

We had understood that the customer packages include a single match ticket, i.e. each customer will receive a ticket for one match only, resulting in up to 1,500 individual customers; however we **cannot** confirm whether or not there are 500 or more potential end users. Daryan Warner could not provide any more information on this. The fact that the letter from ST indicates a consideration price “p.p.d.o – i.e. per person double occupancy” for 500 packages, does not necessarily limit the packages to 500 persons.

We have however previously been informed that the customer packages include a follow-your-team first round ticket series, i.e. each customer will receive three tickets, one for each of the three Mexican matches, resulting in only 500 individual customers.

Accommodation has been booked via the FAS and Kick Sport in Frankfurt (3 hotels), Düsseldorf (2 hotels), Hannover (1 hotel) and Munich (1 hotel).

2.5.3 Cost of ticket and accommodation elements of the package:

The match tickets are required to be Category 1 or 2, this gives a cost range of EUR 90,000 (all Cat 2) to EUR 120,000 (Cat _ split) to EUR 150,000 (all Cat 1),

The accommodation analysis shows that approximately 100% of the accommodation for the Mexican packages has been contracted for via FAS and KS.

The revised accommodation cost following the review of documents provided and explanations of Daryan Warner amounts to EUR 667,044.

(The estimated accommodation cost has reduced by EUR 42,846 from the amount previously reported of EUR 709,890, principally the result of the reallocation of rooms and applying a 10% discount to the FAS rooms according to the terms that have been granted to SPT).

2.5.4 Consideration and payment terms

On the basis of the ST letter (see Appendix 4), the consideration has been agreed at:

Terms of package	Payments made / due	Amount EUR
EUR 2,090 p.p.d.o	Total consideration	1,045,000
	Of which paid to SPT	545,000
	Of which due on delivery	500,000

2.5.5 Gross Margin on Mexican packages

Two estimates of gross margin are summarised below, the GM1 with all Cat 1 tickets, and GM_ with a 50/50 split of Category 1 and Category 2 tickets:

Party	Consideration	Tickets Cat 1	Tickets Cat _	Rooms	GM1	GM_
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ST	1,045K	150K	120K	667K	227K	256K
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2.6 Overall commitment and Consideration

2.6.1 Overview

The **full consideration** to SPT of the three groups of packages is:

- EUR 3.78 million

The **direct cost** of the overall commitment of the ticket and accommodation elements of the packages costing tickets at all Category 1 to a 50/50 split of Category 1 & 2 is estimated at:

- EUR 3.05 – 2.94 million

The **Gross Margin** to SPT of the three groups of packages is estimated at:

- EUR 0.73 – 0.84 million

2.6.2 Indirect costs

We have been informed by Daryan Warner he has been making the arrangements for SPT together with one assistant who would otherwise be performing other tasks. It can therefore be argued that there are minimal indirect costs apart from some travel and memorabilia costs for which we have no information.

2.7 Other matters

2.7.1 Payments made to FAS

The detail of the some of the payments made to the FAS by SPT has been provided to us from the FAS. Some of these payments have been made by a company Nauti Krew, 31 Sunset Dr, Bayshore Trinidad. During our meetings with Daryan Warner he informed us that some of the payments had been made to FAS had been made via Nauti Krew, which he stated was one of his companies.

We are not aware of the relationship between SPT and Nauti Krew.

2.7.2 Accommodation terms of the FAS and Kick Sports

As of April 1, 2006, the payment on all rooms related to the above packages is due even in case of cancellation.

The accommodation proposals of the FAS have been signed by Daryan Warner on behalf of SPT. Certain of the addendums to proposals have not yet been signed, however in most cases the original proposals were signed. (See Appendix 6).

The FAS is a joint venture between Byrom Plc, Euro Lloyd Reisebüro GmbH & Co and Accor Hotellerie Deutschland GmbH who we assume have a joint right to their respective share of the proceeds of the sale of accommodation.

Terms of accommodation	Payments made / due	Amount EUR
2006 FIFA World Cup™ Accommodation services – Terms and conditions of sale	Total amount due (in relation to the packages)	2,019,340
	Of which paid to FAS	971,987
	Of which due	1,047,353

Daryan Warner has informed us that an additional payment of USD 100,000 has been subsequently made; this is not reflected in the amounts paid,

The letter from Kick Sports indicates that a full refund will be provided in case of cancellation of the World Cup or relocation of change in host cities, it is silent on other terms.

Terms of accommodation	Payments made / due	Amount EUR
Not known	Total amount due (in relation to the packages)	426,840
	Of which paid to KS	No information
	Of which due	No information

It is unclear to what extent payments have been made to KS.

2.7.3 Accommodation booked by SPT for other users

In addition to the accommodation for the packages which are the subject of this report, SPT has ordered and confirmed 100-120 rooms primarily for the period of the First round matches and has ordered but *not* confirmed another 35-50 rooms for the same period.

From the details provided to us in by Daryan Warner in Trinidad (see Appendix 5), the information held at the FAS and the letter of Soccer Travel, the following additional accommodation only (i.e. with no ticket commitment) is being provided to, we believe, the same intermediaries:

KNT: 50 Rooms, 12 nights, in 1 Hotel in Frankfurt, FAS World Cup cost EUR 138,000

KNT: 30-19 Rooms, 8-12 nights, in 1 Hotel in Frankfurt, FAS World Cup cost EUR 87,848

ST: 10 Rooms, 12 nights, in 1 hotel in Hannover, Kick Sport cost EUR 22,800.

3 SPT response to information requests of Ernst & Young

At the initial meeting in Manchester Daryan Warner agreed to provide total transparency on the packages. On leaving Manchester he arranged to receive confirmations of the packages from the counterparties and from the accommodation contracted with other parties (KS). This was duly delivered as proposed by Daryan Warner. Daryan Warner further agreed to a meeting in Trinidad on the basis that the key documents were held there and to provide full transparency on the matter. Once in Trinidad, we were only provided with a spreadsheet of accommodation bookings related to the packages which provided only minimal additional information to that already provided to us by fax in Manchester. Further information requests, in particular relating to pre-April confirmations of the packages and bank details for payments and receipts were refused.

We explained to Daryan Warner at the meeting on April 08, 2006 the contractual background to the mandate and the interest of SPT in meeting the information requests. Nevertheless Daryan Warner informed us that he would not provide any further information without a formal request being made via FIFA which would then be subject to local legal review and that he had further instructed the three intermediaries to not respond to any FIFA communications.

He stated that his decision to not meet further information was motivated by the fact that he had entered into similar transactions in the past, that he saw no middle ground to the situation (i.e. provision of tickets to SPT or non-provision of tickets) and that in his view, the matter was potentially more damaging to FIFA than to himself if a decision not to supply tickets was taken. He further stated, without naming individuals that he would not have commenced these transactions without a confirmation that he would receive the tickets.

4 Further information requirements

The following are the detail of the minimum information requirements that would permit full transparency of the arrangements.

Ref	Summary	Detail required	Reason for request
1	Original contracts for the packages prior to the first option date of the accommodation contracted for the packages <ul style="list-style-type: none"> - Q2, 2005 for the Mexican packages, - Q3 2005 for the Japanese packages and - Q1 2006 for the English packages. 	Original contracts or communications for all packages, specifically related to a) Sports world Group plc (SW) including clarification of UK package cost (GBP or EUR) b) Soccer Travel (ST) c) Kinki Nippon Tours (KNT) & Sunworld Tours	To determine if the consideration reported is reflected in the original communications and therefore agrees to amounts confirmed in April 2006.
2	Annex E to the LoU	Copies of Annex E to the LoU signed by the above intermediaries	In accordance with the SPT LoU.
3	Detail of payments received and made	Original details of bank receipts and payments detailing bank account number, bank name, account beneficiary, account number, bank location, account currency for: a) Intermediary payments to SPT b) Accommodation payments to FAS / KW c) SPT Payments to / from Nauti Krew d) Details of SPT bank accounts from 01 June 05 to date.	To confirm amounts received / paid
4	Nauti Krew contractual agreements	a) Contractual relationship of Nauti Krew and SPT	To determine contractual relationship between SPT and Nauti Krew.
5	Contracts for accommodation contracted via Kick Sports	a) Original copies of all Kick Sports accommodation contracts (proposals).	To determine the contractual nature of the agreements.
6	Details of customer data for tickets	Full customer data in compliance with LoU (Art 3) for all end-customers. (First Name, Last Name, Address, Date of Birth, Passport# and Country of Passport)	As required under the LoU
7	Potential additional requests as a result of information received.		



We would be pleased to respond to any questions you may have on this report.

Yours sincerely		
Ernst & Young Ltd		
Peter Coats	Thomas Stenz	Christian Winter